



# RULE-MAKING ORDER

**CR-103E (May 2009)**  
(Implements RCW 34.05.360)

**Agency:** Department of Revenue

**Emergency Rule Only**

**Effective date of rule:**

**Emergency Rules**

- ☐ Immediately upon filing.  
☒ Later (specify) **January 1, 2010**

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

- ☐ Yes ☒ No If Yes, explain:

**Purpose:** WAC 458-18-220 provides the rate of interest that is to be included when property taxes are refunded. The rates are shown in chronological order with reference to the year in which the property taxes were paid. The rule is being amended to provide the rate of interest for treasury bill auction year 2009, which is the rate to be used for computing interest when refunding property taxes paid in 2010.

**Citation of existing rules affected by this order:**

Repealed:

Amended: WAC 458-18-220 Refunds - Rate of Interest

Suspended:

**Statutory authority for adoption:** RCW 84.69.100

**Other authority :**

**EMERGENCY RULE**

Under RCW 34.05.350 the agency for good cause finds:

- ☒ That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
- ☐ That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.
- ☐ That in order to implement the requirements or reductions in appropriations enacted in any budget for fiscal years 2009, 2010, or 2011, which necessitates the need for the immediate adoption, amendment, or repeal of a rule, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the fiscal needs or requirements of the agency.

Reasons for this finding:

**RCW 84.69.100 requires interest to be paid when property taxes are refunded. It also requires the Department to annually adopt a rule that specifies the rate of interest to be paid on refunds. This rule needs to be amended on an emergency basis because the rule-making process for a permanent rule cannot be completed before January 1, 2010.**

**Date adopted:** December 29, 2009

**NAME (TYPE OR PRINT)**

Alan R. Lynn

**SIGNATURE**

**TITLE**

Rules Coordinator

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE:** December 29, 2009

**TIME:** 2:20 PM

**WSR 10-02-028**

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.**

**The number of sections adopted in order to comply with:**

<b>Federal statute:</b>	New	_____	Amended	_____	Repealed	_____
<b>Federal rules or standards:</b>	New	_____	Amended	_____	Repealed	_____
<b>Recently enacted state statutes:</b>	New	_____	Amended	_____	Repealed	_____

**The number of sections adopted at the request of a nongovernmental entity:**

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted in the agency's own initiative:**

New	_____	Amended	<u>1</u>	Repealed	_____
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Pilot rule making:</b>	New	_____	Amended	_____	Repealed	_____
<b>Other alternative rule making:</b>	New	_____	Amended	_____	Repealed	_____